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<u>REMARKS</u>

Claims 9-27 are pending in the application upon entry of the new claims. Claims 20-27 have been added to further describe the invention. Claims 1-8 were cancelled in view of a Restriction Requirement. Entry of the new claims is respectfully requested.

Since claims 1-8 were cancelled, new claims are submitted. It is noted that new independent claim 20 is narrower than independent claim 9 in three respects. First, the thickness of the ultra-thin resist is smaller. Second, the thickness of the hardmask is set forth. And third, the ultra-thin resist is a positive resist (see page 10, line 3 from the bottom for support).

Should the Examiner believe that a telephone interview would be helpful to expedite favorable prosecution, the Examiner is invited to contact Applicants' undersigned attorney at the telephone number listed below.

In the event any fees are due in connection with the filing of this document, the Commissioner is authorized to charge those fees to our Deposit Account No. 50-1063.

Respectfully submitted.

AMIN & TUROCY, LLP

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